United Nations E/C.18/2008/1

# Economic and Social Council

Distr.: General
6 August 2008

Original: English

**Committee of Experts on International Cooperation in Tax Matters**
**Fourth session**
Geneva, 20-24 October 2008

## Provisional agenda and organization of work

1. Opening of the meeting by the Chairperson of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2008/1).
3. Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2 and E/C.18/2008/6).
4. Discussion of substantive issues related to international cooperation in tax matters:
   (a) General issues in the review of commentaries (E/C.18/2008/CRP.1);
   (b) Improper use of treaties (E/C.18/2008/CRP.2);
   (c) Definition of permanent establishment (E/C.18/2008/CRP.3);
   (d) Taxation of development projects (E/C.18/2008/CRP.4);
   (e) Exchange of information, including proposed code of conduct (E/C.18/2008/3, E/C.18/2008/4);
   (f) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2008/CRP.5);
   (g) Dispute resolution (E/C.18/2008/CRP.6);
   (h) Treatment of Islamic financial instruments (E/C.18/2008/5).
5. Dates and agenda for the fifth session of the Committee.
6. Adoption of the report of the Committee on its fourth session.

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## Organization of work

| *Date* | *Item/programme* | |
|---|---|---|
| **Monday, 20 October 2008** | | |
| 9-10 a.m. | | Registration of participants |
| 10-11 a.m. | 1 | Opening of the meeting by the Chairperson of the Committee |
| | 2 | Adoption of the agenda and organization of work (E/C.18/2008/1) |
| | | Consideration of rules of procedure and other organizational issues (if necessary) |
| 11 a.m.-1 p.m. | 3 | Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2 and E/C.18/2008/6) |
| 3-4 p.m. | 4 | Discussion on substantive issues related to international cooperation in tax matters: |
| | (a) | General issues in the review of Commentaries (E/C.18/2008/CRP.1)<br>*Presenter*: Ms. Kana and Mr. Kharbouch |
| 4-6 p.m. | (b) | Improper use of treaties (E/C.18/2008/CRP.2)<br>*Presenter*: Mr. Lee |
| **Tuesday, 21 October 2008** | | |
| 10-10.15 a.m. | | Report of the Rapporteur on item 4 (a) |
| 10.15-11.30 a.m. | 4 (b) | (*continued*) |
| 11.30 a.m.-1 p.m. | 4 (c) | Definition of permanent establishment (E/C.18/2008/CRP.3)<br>*Presenter*: Mr. Sollund |
| 3-6 p.m. | 4 (c) | (*continued*) |
| 6.15-8.30 p.m. | | Reception (all participants are invited) |
| **Wednesday, 22 October 2008** | | |
| 10-10.30 a.m. | | Report of the Rapporteur on items 4 (b) and (c) |
| 10.30-11.30 a.m. | 4 (d) | Taxation of development projects (E/C.18/2008/CRP.4)<br>*Presenter*: Mr. Thuronyi |
| 11.30 a.m.-1 p.m. | 4 (e) | Exchange of information (E/C.18/2008/3 and E/C.18/2008/4)<br>*Presenter*: Mr. Ferre |
| 3-6 p.m. | 4 (e) | (*continued*) |

| *Date* | *Item/programme* | |
|---|---|---|
| **Thursday, 23 October 2008** | | |
| 10-10.30 a.m. | | Report of the Rapporteur on items 4 (d) and (e) |
| 10.30-11.30 a.m. | 4 (f) | Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2008/CRP.5)<br>*Presenter*: Professor Brunetti |
| 11.30 a.m.-1 p.m. | 4 (g) | Dispute resolution (E/C.18/2008/CRP.6)<br>*Presenter*: Professor Waldburger |
| 3-4 p.m. | 4 (h) | Treatment of Islamic financial instruments (E/C.18/2008/5)<br>*Presenter*: Mr. Al-Moftah and Mr. Gueydi |
| 4-6 p.m. | 3 | (*continued from 20 October*) Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (E/C.18/2008/2 and E/C.18/2008/6) |
| **Friday, 24 October 2008** | | |
| 10-10.30 a.m. | | Report of the Rapporteur on items 4 (f), (g) and (h) |
| 10.30-11 a.m. | 5 | Dates and agenda for the fifth session of the Committee |
| 11 a.m.-1 p.m. | 6 | Adoption of the report of the Committee on its fourth session |
| 3-5.30 p.m. | 6 | (*continued*) |
| 5.30-6 p.m. | | Closing of the fourth session |